

SERVICE DATE
Aug 20, 2015

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Public Service Commission of Wisconsin
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PUBLIC SERVICE COMMISSION OF WISCONSIN

Application of the City of Rhinelander Water Utility, Oneida
County, Wisconsin for Authority to Increase Water Rates

5010-WR-109

FINAL DECISION

This is the Final Decision in the Class 1 proceeding conducted by the Public Service Commission (Commission) on the application of the City of Rhinelander Water Utility (applicant) for approval to increase water rates. This application is APPROVED subject to conditions.

Introduction

The applicant applied to the Commission on March 12, 2015, for authority to increase water rates. Pursuant to due notice, the Commission held a telephonic hearing at Madison and Rhinelander on August 12, 2015, before Administrative Law Judge Michael E. Newmark. The applicant is the only party to this proceeding.

Findings of Fact

1. The applicant's presently authorized rates for water utility service will produce operating revenues of \$1,586,400 for the 2015 test year. These rates fall short of the test year revenue needed by \$466,222 and are unreasonable.
2. The estimated net investment rate base applicable to water utility operations for the 2015 test year is \$9,526,074.

3. The rate changes set forth for water service in Appendix C will permit the applicant to earn the necessary revenue requirement and are consistent with the cost of service and rate design.

Conclusions of Law

1. The applicant is a municipal public utility as defined in Wis. Stat. § 196.01(5)(a).
2. The Commission has authority under Wis. Stat. §§ 196.02(1), 196.03(1) and (3), 196.19, 196.20, 196.22, 196.37(1), (2), and (3), and 196.395 to authorize the applicant to increase water utility rates and revise tariff provisions.
3. The Commission has authority under Wis. Stat. § 15.02(4) to delegate to the Administrator of the Division of Water, Compliance and Consumer Affairs, those functions vested by law as enumerated above.

Opinion

Net Investment Rate Base

The estimated net investment rate base for the 2015 test year is as follows:

Utility Financed Plant in Service	\$13,269,371
Less: Accumulated Provision for Depreciation	<u>\$3,525,674</u>
Net Plant in Service	\$9,743,697
Plus: Materials and Supplies	60,960
Less: Regulatory Liability for Pre-2003 Accumulated Depreciation - CIAC	<u>278,583</u>
Net Investment Rate Base	<u>\$9,526,074</u>

Comparative Income Statement

The estimated test year income statement showing the effect of the increase in revenue which will result from authorized rates is as follows:

	<u>At Present Rates</u>	<u>Authorized Increase</u>	<u>After Rate Increase</u>
Operating Revenues	\$1,586,400	\$466,222	\$2,052,622
Operating Expenses:			
Oper. & Maint. Exp.	\$1,215,000		\$1,215,000
Depreciation	313,721		313,721
Taxes & Tax Equiv.	<u>333,380</u>		<u>333,380</u>
Total Oper. Expenses	<u>\$1,862,101</u>		<u>\$1,862,101</u>
Oper. Income (or Loss)	<u>(\$275,701)</u>		<u>\$190,521</u>
Rate of Return	-%		2.00%

The depreciation expense included in the revenue requirement for the 2015 test year was computed using the depreciation rates shown in Appendix E. These depreciation rates are effective on January 1, 2015, for computing the depreciation expense on the average investment for each plant account.

Capital Structure

The applicant requested a return on net investment rate base of 2.70 percent. The applicant then lowered its requested return to 2.00 percent. The applicant's capital employed in providing public utility service is estimated to be 77.19 percent municipal equity that is associated with the net investment rate base and 22.81 percent long-term debt. The composite cost of debt capital is 1.60 percent. The return requested by the applicant on rate base of 2.00 percent would provide a return on municipal earning equity which is below the current

cost of municipal capital. The applicant desires to mitigate the rate increase on present water customers and believes that such return will generate sufficient revenue to meet its needs in the test year. While the requested return of 2.00 percent is less than the current cost of municipal capital, this lower rate of return provides for the financial viability of the utility while keeping rates lower for ratepayers.

Cost of Service

Commission staff submitted for the record an analysis of the cost of supplying water for general service and for public fire protection service. Commission staff used the base-extra capacity cost allocation method for the analysis. Under this method, the operating expenses are allocated first to the service cost functions of extra-capacity maximum-day and maximum-hour demand, base, customer, and fire protection and then to each of the customer classes served. Summaries of such analyses are shown in Schedules 8 and 11 of Exhibit 3 of the record in this proceeding. Appendix B shows customer class revenue requirements resulting from the cost analysis compared with revenues at authorized rates.

Rates

Water service rates authorized in this decision will result in an estimated net operating income of approximately \$190,521 which provides a 2.00 percent return on the water utility net investment rate base of \$9,526,074. The applicant was provided with Commission staff's proposed rates for review prior to the hearing and had no objection to these rates.

As shown in attached Appendix B, the base-extra capacity cost allocation method results in a relatively wide range of increases in the charges to the various general service customer classes to reflect the cost of providing service to such classes. The percentage rate increase to

any individual customer will not necessarily equal the overall percentage increase to the associated customer class, but will depend on the specific usage level of that customer.

Two water customers filed comments on the Commission's Electronic Regulatory Filing (ERF) System in opposition to the rate increase. They expressed concern over the magnitude of the increase and its impact on customers. The Commission appreciates the customers' concern in this matter. However, the Commission finds that the revenue resulting from the authorized rates is necessary to provide for the financial needs of the utility over the long-term. The Commission further concludes that the rates as proposed by Commission staff would provide a reasonable and nondiscriminatory recovery of the revenue requirement. Accordingly, the Commission approves Commission staff's proposed rates as shown in Exhibit 3 of the hearing record.

The authorized rates as set forth in Appendix C are based on the cost of supplying various classes or types of service. All customers will be required to pay an appropriate amount for the service provided.

Some typical water bills for residential, commercial, industrial, and public authority customers were computed using Schedule Mg-1 to compare existing rates with the new rates. That comparison is set forth in Appendix D.

The overall increase in annual revenues is 32 percent, comprised of a 33 percent increase in general service charges and a 24 percent increase in fire protection charges. A typical residential customer's bill for general service will rise 43 percent. Rates have risen because of a 40 percent increase in gross plant investment and a 53 percent increase in operating expenses

since the applicant's last rate case in 2008. The typical bills calculated using the authorized rates are approximately average when compared with those of similar water utilities in the state.

The general service charges will increase by 33 percent, compared to a 24 percent increase in the annual public fire protection charge. The larger increase in general service charges results because a greater proportion of the annual operating costs is allocated to general service than was allocated at the time of the applicant's last rate proceeding, based on current ratios of maximum general service demand to available system fire protection capacity. The larger increase in general service charges is reasonable in that it appropriately reflects the cost of providing service.

Effective Date

The test year commenced on January 1, 2015. Pursuant to Wis. Stat. §§ 196.19 and 196.21, the changes in rates and tariff provisions that are authorized in this Final Decision take effect no sooner than one day after the date of service, provided that these rates and tariff provisions are filed with the Commission and the utility makes a copy of the new rates available to the public before this date by placing a copy of the new rates at locations where customer payments are accepted, on the utility's Internet site, or in a form and place that is otherwise readily accessible to the public.

Order

1. This Final Decision takes effect one day after the date of service.
2. The authorized rate increases and tariff provisions shall take effect no sooner than one day after the day the utility has: (a) filed these rates and tariff provisions with the Commission; and (b) made them available to the public at locations where customer payments

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are accepted, on the utility's Internet site, or in a form and place that is otherwise readily accessible to the public, pursuant to Wis. Stat. § 196.19 and Wis. Admin. Code

§ PSC 185.33(1) (f). If a copy of the new rates and tariff provisions are not made available to the public when they are filed with the Commission, the new rates and tariff provisions shall take effect one day after the day they are made available to the public.

3. The rates approved in this docket shall take effect no later than 90 days from the service date of this Final Decision or as directed by the Commission or Commission staff.

4. Jurisdiction is retained.

Dated at Madison, Wisconsin, August 20, 2015

For the Commission:

A handwritten signature in black ink, appearing to read "Jeff Stone", with a stylized, flowing script.

Jeff Stone
Division Administrator
Division of Water, Compliance, and Consumer Affairs

JAS:dlp:pc DL:01261486

See attached Notice of Appeal Rights

PUBLIC SERVICE COMMISSION OF WISCONSIN
610 North Whitney Way
P.O. Box 7854
Madison, Wisconsin 53707-7854

**NOTICE OF RIGHTS FOR REHEARING OR JUDICIAL REVIEW, THE
TIMES ALLOWED FOR EACH, AND THE IDENTIFICATION OF THE
PARTY TO BE NAMED AS RESPONDENT**

The following notice is served on you as part of the Commission's written decision. This general notice is for the purpose of ensuring compliance with Wis. Stat. § 227.48(2), and does not constitute a conclusion or admission that any particular party or person is necessarily aggrieved or that any particular decision or order is final or judicially reviewable.

PETITION FOR REHEARING

If this decision is an order following a contested case proceeding as defined in Wis. Stat. § 227.01(3), a person aggrieved by the decision has a right to petition the Commission for rehearing within 20 days of the date of service of this decision, as provided in Wis. Stat. § 227.49. The date of service is shown on the first page. If there is no date on the first page, the date of service is shown immediately above the signature line. The petition for rehearing must be filed with the Public Service Commission of Wisconsin and served on the parties. An appeal of this decision may also be taken directly to circuit court through the filing of a petition for judicial review. It is not necessary to first petition for rehearing.

PETITION FOR JUDICIAL REVIEW

A person aggrieved by this decision has a right to petition for judicial review as provided in Wis. Stat. § 227.53. In a contested case, the petition must be filed in circuit court and served upon the Public Service Commission of Wisconsin within 30 days of the date of service of this decision if there has been no petition for rehearing. If a timely petition for rehearing has been filed, the petition for judicial review must be filed within 30 days of the date of service of the order finally disposing of the petition for rehearing, or within 30 days after the final disposition of the petition for rehearing by operation of law pursuant to Wis. Stat. § 227.49(5), whichever is sooner. If an *untimely* petition for rehearing is filed, the 30-day period to petition for judicial review commences the date the Commission serves its original decision.¹ The Public Service Commission of Wisconsin must be named as respondent in the petition for judicial review.

If this decision is an order denying rehearing, a person aggrieved who wishes to appeal must seek judicial review rather than rehearing. A second petition for rehearing is not permitted.

Revised: March 27, 2013

¹ See *Currier v. Wisconsin Dep't of Revenue*, 2006 WI App 12, 288 Wis. 2d 693, 709 N.W.2d 520.

Appearances:

City of Rhinelander Water Utility, applicant, by

Tim Kingman, Superintendent

Of the Commission Staff:

David Prochaska, Public Utility Rate Analyst

No members of the public attended the hearing.

CITY OF RHINELANDER WATER UTILITY
Comparison of Revenue
at
Present Rates, Cost of Service and Authorized Rates

Customer Class	Revenue at Present Rates	Cost of Service		Authorized Rates		
		Revenue Required	Increase over Present Rates	Revenue	Increase over Present Rates	Percent of Cost of Service
Residential	\$443,935	\$635,044	43%	\$633,595	43%	100%
Multifamily Residential	\$19,441	\$27,938	44%	\$27,051	39%	97%
Commercial	\$234,992	\$324,635	38%	\$324,314	38%	100%
Industrial	\$468,515	\$567,587	21%	\$570,922	22%	101%
Public Authority	\$44,283	\$59,880	35%	\$60,372	36%	101%
Public Fire Protection	\$254,483	\$316,787	24%	\$316,787	24%	100%
Total	\$1,465,649	\$1,931,871	32%	\$1,933,041	32%	100%

CITY OF RHINELANDER WATER UTILITY**Authorized Water Rates and Rules****Public Fire Protection Service - - - F-1**

Public fire protection service includes the use of hydrants for fire protection service only and such quantities of water as may be demanded for the purpose of extinguishing fires within the service area. This service shall also include water used for testing equipment and training personnel. For all other purposes, the metered or other rates set forth, or as may be filed with the Public Service Commission, shall apply.

Under Wis. Stat. § 196.03(3)(b), the municipality has chosen to have the utility bill the retail general service customers for public fire protection service.

Quarterly Public Fire Protection Service Charges:

<u>Sq. Ft. of Improvements</u>	<u>Charge</u>
0 - 1,000	\$ 3.25
1,001 - 1,500	\$ 8.10
1,501 - 2,000	\$ 11.10
2,001 - 3,000	\$ 16.20
3,001 - 4,000	\$ 22.50
4,001 - 6,000	\$ 32.50
6,001 - 10,000	\$ 51.00
10,001 - 15,000	\$ 80.00
15,001 - 25,000	\$ 127.00
25,001 - 45,000	\$ 223.00
45,001 - 80,000	\$ 400.00
80,001 - 140,000	\$ 705.00
140,001 - 250,000	\$ 1,250.00
250,001 - 500,000	\$ 2,400.00
Over 500,000	\$ 4,800.00

Customers who are provided service under Schedules Mg-1, Ug-1, or Sg-1 shall be subject to the charges in this schedule according to the size of their primary meter.

Billing: Same as Schedule Mg-1.

Public Fire Protection Service - - - Fd-1

Delete.

Private Fire Protection Service - Unmetered - - - Upf-1

This service shall consist of permanent or continuous unmetered connections to the main for the purpose of supplying water to private fire protection systems such as automatic sprinkler systems, standpipes, and private hydrants. This service shall also include reasonable quantities of water used for testing check valves and other backflow prevention devices.

Quarterly Private Fire Protection Service Demand Charges:

2 - inch or smaller connection - \$	18.75
3 - inch connection - \$	32.25
4 - inch connection - \$	48.00
6 - inch connection - \$	87.00
8 - inch connection - \$	129.00
10 - inch connection - \$	177.00
12 - inch connection - \$	288.00
14 - inch connection - \$	348.00
16 - inch connection - \$	417.00

Billing: Same as Schedule Mg-1.General Service - Metered - - - Mg-1

Quarterly Service Charges:

$\frac{5}{8}$ -inch meter - \$	34.20	3 -inch meter - \$	195.00
$\frac{3}{4}$ -inch meter - \$	34.20	4 -inch meter - \$	279.00
1 -inch meter - \$	51.00	6 -inch meter - \$	453.00
1 $\frac{1}{4}$ -inch meter - \$	69.00	8 -inch meter - \$	657.00
1 $\frac{1}{2}$ -inch meter - \$	84.00	10 -inch meter - \$	921.00
2 -inch meter - \$	129.00	12 -inch meter - \$	1,185.00

Plus Volume Charges:

First	40,000	gallons used quarterly - \$2.68 per 1,000 gallons
Next	960,000	gallons used quarterly - \$2.40 per 1,000 gallons
Over	1,000,000	gallons used quarterly - \$1.85 per 1,000 gallons

Billing: Bills for water service are rendered quarterly and become due and payable upon issuance following the period for which service is rendered. A late payment charge of 1 percent per month will be added to bills not paid within 20 days of issuance. This late payment charge shall be applied to the total unpaid balance for utility service, including unpaid late payment charges. This late payment charge is applicable to all customers. The utility customer may be given a written notice that the bill is overdue no sooner than 20 days after the bill is issued. Unless payment or satisfactory arrangement for payment is made within the next 10 days, service may be disconnected pursuant to Wis. Admin. Code ch. PSC 185.

Combined Metering: For a residential customer with more than one meter on a single service lateral, volumetric reading from all meters shall be combined for billing. For a nonresidential customer, volumetric readings may be combined for billing if the utility for its own convenience places more than one meter on a single water service lateral. Multiple meters placed for the purpose of identifying water not discharged into the sanitary sewer are not considered for utility convenience and may not be combined for billing. This requirement does not preclude the utility from combining readings where metering configurations support such an approach. Volumetric readings from individually metered separate service laterals may not be combined for billing purposes.

Other Charges - - - OC-1

Payment Not Honored by Financial Institution Charge: The utility shall assess a \$30.00 charge when a payment rendered for utility service is not honored by the customer's financial institution. This charge may not be in addition to, but may be inclusive of, other such charges when the payment was for multiple services.

Real Estate Closing Account Charge: The utility shall assess a \$15.00 charge whenever a customer or the customer's agent requests written documentation from the utility of the customer's account status in connection with a real estate closing.

Billing: Same as Schedule Mg-1.

Public Service - - - Mpa-1

Metered Service

Water used by the City of Rhinelander on an intermittent basis for flushing sewers, street washing, flooding skating rinks, drinking fountains, etc., shall be metered and billed according to the rates set forth in Schedule Mg-1.

Unmetered Service

Where it is impossible to meter the service, the utility shall estimate the volume of water used based on the pressure, size of opening, and the period of time the water is used. The estimated quantity shall be billed at the volumetric rates set forth in Schedule Mg-1, excluding any service charges.

Billing: Same as Schedule Mg-1.

General Water Service - Unmetered - - - Ug-1

Service may be supplied temporarily on an unmetered basis where the utility cannot immediately install a water meter, including water used for construction. Unmetered service shall be billed the amount that would be charged to a metered residential customer using 9,000 gallons of water per quarter under Schedule Mg-1, including the service charge for a 5/8-inch meter. If the utility determines that actual usage exceeds 9,000 gallons of water per quarter, an additional charge for the estimated excess usage shall be made according to the rates under Schedule Mg-1.

This schedule applies only to customers with a 1-inch or smaller service connection. For customers with a larger service connection, the utility shall install a temporary meter and charges shall be based on the rates set forth under Schedule Mg-1.

Billing: Same as Schedule Mg-1.

Seasonal, Emergency, or Temporary Service - - - Mgt-1

Delete.

Seasonal Service - - - Sg-1

Seasonal customers are general service customers who voluntarily request disconnection of water service and who resume service at the same location within 12 months of the disconnection, unless service has been provided to another customer at that location in the intervening period. The utility shall bill seasonal customers the applicable service charges under Schedule Mg-1 year-round, including the period of temporary disconnection.

Seasonal service shall include customers taking service under Schedule Mg-1 or Schedule Ug-1.

Upon reconnection, the utility shall apply a charge under Schedule R-1 and require payment of any unpaid charges under this schedule.

Billing: Same as Schedule Mg-1, unless the utility and customer agree to an alternative payment schedule for the period of voluntary disconnection.

Building and Construction Water Service - - - Mz-1

Delete.

Bulk Water - - - BW-1

All bulk water supplied from the water system through hydrants or other connections shall be metered or estimated by the utility. Utility personnel or a party approved by the utility shall supervise the delivery of water.

Bulk water sales are:

- A. Water supplied by tank trucks or from hydrants for the purpose of extinguishing fires outside the utility's service area;
- B. Water supplied by tank trucks or from hydrants for purposes other than extinguishing fires, such as water used for irrigation or filling swimming pools; or,
- C. Water supplied from hydrants or other temporary connections for general service type applications, except that Schedule Ug-1 applies for water supplied for construction purposes.

A service charge of \$40.00 and a charge for the volume of water used shall be billed to the party using the water. The volumetric charge shall be calculated using the highest volumetric rate for residential customers under Schedule Mg-1. In addition, for meters that are assigned to bulk water customers for more than 7 days, the applicable service charge in Schedule Mg-1 will apply after the first 7 days.

The water utility may require a reasonable deposit for the temporary use of its equipment under this and other rate schedules. The deposit(s) collected shall be refunded upon return of the utility's equipment. Damaged or lost equipment shall be repaired or replaced at the customer's expense.

Billing: Same as Schedule Mg-1.

Reconnection Charges - - - R-1

The utility shall assess a charge to reconnect a customer, which includes reinstalling a meter and turning on the valve at the curb stop, if necessary. A utility may not assess a charge for disconnecting a customer.

During normal business hours:	\$40.00
After normal business hours:	\$60.00

Billing: Same as Schedule Mg-1.

Water Lateral Installation Charge - - - Cz-1

The utility shall charge a customer for the actual cost of installing a water service lateral from the main through curb stop and box if these costs are not contributed as part of a subdivision development or otherwise recovered under Wis. Stats. Chapter 66.

Billing: Same as Schedule Mg-1.

Rules and Regulations - - - X-1

Delete Schedule X-1. Incorporate the operating rules for municipal water utilities as provided by the Public Service Commission.

Water Main Extension Rule - - - X-2

Water mains will be extended for new customers on the following basis:

- A. Where the cost of the extension is to immediately be collected through assessment by the municipality against the abutting property, the procedure set forth under Wis. Stat. § 66.0703 will apply, and no additional customer contribution to the utility will be required.
- B. Where the municipality is unwilling or unable to make a special assessment, the extension will be made on a customer-financed basis as follows:
 - 1. The applicant(s) will advance as a contribution in aid of construction the total amount equivalent to that which would have been assessed for all property under paragraph A.

2. Part of the contribution required in paragraph B.1. will be refundable. When additional customers are connected to the extended main within 10 years of the date of completion, contributions in aid of construction will be collected equal to the amount which would have been assessed under paragraph A. for the abutting property being served. This amount will be refunded to the original contributor(s). In no case will the contributions received from additional customers exceed the proportionate amount which would have been required under paragraph A., nor will it exceed the total assessable cost of the original extension.
- C. When a customer connects to a transmission main or connecting loop installed at utility expense within 10 years of the date of completion, there will be a contribution required of an amount equivalent to that which would have been assessed under paragraph A.

Water Main Installations in Platted Subdivisions - - - X-3

Application for installation of water mains in regularly platted real estate development subdivisions shall be filed with the utility.

If the developer, or a contractor employed by the developer, is to install the water mains (with the approval of the utility), the developer shall be responsible for the total cost of construction.

If the utility or its contractor is to install the water mains, the developer shall be required to advance to the utility, prior to the beginning of the construction, the total estimated cost of the extension. If the final costs exceed estimated costs, an additional billing will be made for the balance of the cost due. This balance is to be paid within 30 days. If final costs are less than estimated, a refund of the overpayment will be made by the water utility.

CITY OF RHINELANDER WATER UTILITY

Customer Water Bill Comparison at Present and Authorized Rates

Customer Type	Meter Size	Volume (1000 Gallons)	<u>Quarterly</u>		Percent Change
			Bills at Old Rates	Bills at New Rates	
Small Residential	5/8"	5	\$ 33.35	\$ 47.60	43%
Average Residential	5/8"	9	\$ 40.83	\$ 58.32	43%
Large Residential	5/8"	15	\$ 52.05	\$ 74.40	43%
Large Residential	5/8"	20	\$ 61.40	\$ 87.80	43%
Large Residential	5/8"	30	\$ 80.10	\$ 114.60	43%
Multifamily Residential	5/8"	50	\$ 116.60	\$ 165.40	42%
Multifamily Residential	1"	150	\$ 306.60	\$ 422.20	38%
Multifamily Residential	1 1/2"	200	\$ 419.60	\$ 575.20	37%
Multifamily Residential	2"	250	\$ 541.60	\$ 740.20	37%
Commercial	5/8"	40	\$ 98.80	\$ 141.40	43%
Commercial	1"	200	\$ 395.60	\$ 542.20	37%
Commercial	2"	500	\$ 986.60	\$ 1,340.20	36%
Commercial	4"	1,000	\$ 2,002.60	\$ 2,690.20	34%
Industrial	1 1/2"	1,000	\$ 1,843.60	\$ 2,495.20	35%
Industrial	2"	5,000	\$ 8,076.60	\$ 9,940.20	23%
Industrial	3"	10,000	\$ 15,880.60	\$ 19,256.20	21%
Industrial	4"	20,000	\$ 31,452.60	\$ 37,840.20	20%
Public Authority	1 1/2"	50	\$ 152.60	\$ 215.20	41%
Public Authority	2"	200	\$ 452.60	\$ 620.20	37%
Public Authority	3"	500	\$ 1,040.60	\$ 1,406.20	35%
Public Authority	4"	1,000	\$ 2,002.60	\$ 2,690.20	34%
Public Fire Protection (Annual charge)			\$ 254,483	\$ 316,787	24%

CITY OF RHINELANDER WATER UTILITY

Schedule of Water Depreciation Rates
Effective January 1, 2015

<u>Account Number</u>	<u>Account Title</u>	<u>Deprec. Rate</u>
	SOURCE OF SUPPLY PLANT	
314	Wells and Springs	2.9%
316	Supply Mains	1.8%
	PUMPING PLANT	
321	Structures and Improvements	3.2%
323	Other Power Production Equipment	4.4%
325	Electric Pumping Equipment	4.4%
328	Other Pumping Equipment	4.4%
	WATER TREATMENT PLANT	
331	Structures and Improvements	3.2%
332	Sand and Other Media Filtration	3.3%
334	Other Water Treatment Equipment	6.0%
	TRANSMISSION AND DISTRIBUTION PLANT	
342	Distribution Reservoirs and Standpipes	1.9%
343	Transmission and Distribution Mains	1.3%
345	Services	2.9%
346	Meters	5.5%
348	Hydrants	2.2%
	GENERAL PLANT	
390	Structures and Improvements	2.9%
391	Office Furniture and Equipment	5.8%
391.1	Computer Equipment	26.7%
392	Transportation Equipment	13.3%
393	Stores Equipment	5.8%
394	Tools, Shop and Garage Equipment	5.8%
395	Laboratory Equipment	5.8%
396	Power Operated Equipment	7.5%
397	Communication Equipment	15.0%
397.1	Communication Equipment-SCADA	9.2%
398	Miscellaneous Equipment	5.8%